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Release Date: 4/9/2010

UILC: 6221.00-00

From:

Sent: Wednesday, March 03, 2010 1:11:04 PM

To:

Cc:

Subject: RE: Designation of TMP

I don't think it matters that no return was filed. Under section 6221 we can determine partnership items regardless of whether a return was filed. [REDACTED]